



Report Highlights

Office of Lieutenant Governor and Department of Culture, Recreation, and Tourism

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Why We Conducted This Work

We performed certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation, and Tourism (CRT) to evaluate certain controls that OLG/CRT uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2022, through June 30, 2024.

What We Found

- CRT's Office of State Museum (OSM), also referred to as the Louisiana State Museum (LSM), did not have adequate policies or internal controls as it relates to maintaining sufficient documentation to demonstrate that guest stays in the apartment designated by the William R. Irby Trust (Trust) for museum-related purposes provided a tangible, direct benefit to the LSM. LSM also did not ensure proper authorization was obtained for all purchases made with funds dedicated through the Trust and did not maintain proper evidence to support approval of the fiscal year 2024 budget. As a result, certain uses of the apartment do not appear to comply with the Trust and may violate the Louisiana Constitution. In addition, there is an increased risk that unauthorized and/or improper purchases could be made or made in excess of the LSM Board of Directors' intentions. This is the fourth consecutive engagement we have reported weaknesses relating to the Trust.
- We followed up on the status of prior-report findings and determined that management has resolved the prior-report finding related to Weakness in Controls over Admission Fee Waivers and Discounts at State Parks. As a result of improvements made by management, the prior-report findings related to Untimely Deposits of Museum Admission Fees and Weakness in Controls over Travel Expenditures have not been repeated in this report.

View the full report, including management's response, at www.la.gov.